

University of Mississippi

eGrove

Haskins and Sells Publications

Deloitte Collection

1-1-1973

Haskins & Sells: New partners & new managers, 1973

Haskins & Sells

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Haskins & Sells, "Haskins & Sells: New partners & new managers, 1973" (1973). *Haskins and Sells Publications*. 1708.

https://egrove.olemiss.edu/dl_hs/1708

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

1973

Haskins & Sells

new
& partners
new
managers

Greetings to New Partners, Directors and Managers

Each year as we select new people for positions of leadership in Haskins & Sells, I am impressed at the same time both with the consistency and the diversity among the group who are called for service as partners, directors and managers. There is a high degree of consistency in the qualities of competence, dedication and vigor that they bring to their new responsibilities. On the other hand, there is a considerable diversity among them in terms of background, personality and even age. And this is as it should be.

The group does seem to get younger as time goes by. Part of this youth is in the mind's eye, for every new group that replaces those who have gone before, in any field of endeavor, appears younger to those who have been in an organization for a long time. But the fact is that these days excellent people develop quickly. This may be due to the fact that training is constantly improving — instruction in the colleges and universities, the books and other study materials available to young professionals in the making, and the teaching by example offered by skilled professionals on the job. There also is a very high degree of motivation.

Age, in and of itself, is of little or no consequence in the

selection process. It enters into consideration only to the extent that it can be related to the qualities we seek, such as a demonstrated high level of professional competence, sound judgment and the vitality called for by a rigorous profession. And, in weighing the significance of experience, we are mindful of Aldous Huxley's observation that "experience is not what happens to a man—it is what a man does with what happens to him."

The need and the demand is for men and women who have the qualities to meet the challenges of today and the desire and potential for continued personal growth so essential to the success of the Firm and the profession in the future. We must continue to learn and to grow, not only because the realities of life demand it, but because this is what brings meaning and satisfaction to our lives.

I am confident that all the men and women whose appointments are announced in these pages possess these qualities in abundance. They have all gone through the testing requisite to their new functions, and they have proven their abilities. It is with pride in them, and in our Firm, that I greet them and welcome them to their new positions of responsibility and service.

Michael N. Chetkovich
Managing Partner

new partners

Robert T. Atwood
Atlanta

Gerald J. DeBrunner
Cincinnati

John E. Kuhn
Baltimore

Jerry W. Pinkerton
Dallas

Daniel A. Bailey
New York

Richard K. Dompke
Chicago (Director)

Lawrence L. Leonard
Los Angeles

David R. Powell
Honolulu

Bernard H. Berkman
Executive Office

Cary Findlay
Miami

Robert J. Lipsiea
Portland

Stuart W. Richardson
Chicago

David F. Bertrand
Executive Office

Gary C. Fogle
Indianapolis

Gerald M. Lutzky
Orange County

William E. Rowe
New York

Eugene P. Bonstein, Jr.
New York

Richard I. Fremgen
Chicago

Victor L. Marchese
Miami

Barry P. Sebralla
Charlotte

Robert D. Boyd
Seattle

Richard M. Gardner
Los Angeles

John D. McClellan
EO/Washington, D.C.

Paul D. Stevens
Los Angeles

Ronald D. Burgess
San Diego

Rudolph C. Greipel
Executive Office

Leon H. McElvany
Executive Office

Albert D. Swanson
New York (Director)

Francis P. Carolan
Philadelphia

Thomas Y. Hartley
Columbus

Charles A. Pancerzewski
Seattle

John P. Tighe
New York

William J. Jeffares
Nashville

John S. Pavlik
New Haven

Donald B. Johnson
Minneapolis

Ronald L. Perkins
San Francisco

John J. Kron
Cincinnati

Floyd A. Petersen
Salt Lake City



Paul D. Stevens was born and raised in Denver. He holds the BS degree from Regis College, as well as graduate degrees in theology from Phillips University Graduate Seminary and New York Theological Seminary. He served as minister to churches in Tennessee and Oklahoma prior to joining our Los Angeles office in 1964. Paul has participated as an instructor in such Executive Office training programs as regional meetings and time-sharing seminars. He is a member of the Electronic Data Processing Committee of the California Society of CPAs as well as a member of the Society's Time-Sharing Subcommittee. He also is a member of the American Accounting Association. In his leisure time, Paul, his wife and two sons relax with table tennis, golf and paddle tennis. His interests also include work with interracial organizations and the study of interpersonal communication through transactional analysis groups.

Richard M. Gardner was born and raised in Provo, Utah. While a student at Brigham Young University, from which he received the BA degree, he took a three-year leave of absence for missionary service with the Church of Jesus Christ of Latter Day Saints on Taiwan, where he became fluent in Mandarin Chinese. He joined the Firm's Los Angeles office in 1963 and has served as an instructor in EO training programs. A sports enthusiast, Dick enjoys basketball, softball and racketball and he likes camping with his wife Margo and children Stacey and Jeff.



Leon H. McElvany, born in Emhouse, Texas, went to high school in Garland, Texas, a suburb of Dallas. He holds the BBA degree from Southern Methodist University, where he received an H&S Foundation scholarship award. Leon joined the Dallas office of H&S in 1961, transferred to the Executive Office in 1971. He is a specialist in taxation, particularly as applied to life insurance companies. His paper on tax planning for life insurance companies, presented at a national conference of the Insurance Accounting and Statistical Association, was published in the proceedings of the IASA. He also is co-author of an article on how the new tax law affects international business published in *The Practical Accountant*. Leon has participated as an instructor in our Firm's training programs for tax specialists and in professional development programs of the Dallas chapter of the Texas Society of CPAs. In addition to the TSCPA, he is a member of the AICPA and has served as registration and finance committee chairman and as a panelist of the Texas CPA Tax Institute. He was assistant treasurer of the Dallas Council of the United Service Organization and has been a member of the Dallas Estate Council.

David R. Powell, born and raised in Toledo, Ohio, graduated from the University of Toledo with the BBA degree. Dave joined the Denver office of H&S in 1954. Six months later he left to serve a three-year tour with the U.S. Navy. He rejoined the Firm in the Honolulu office in 1958, where he remained until 1970, when he transferred to the Executive Office for assignment

with the PE&D Department. He returned to the Honolulu office last year. Dave was chairman of the Hawaii Society of CPAs professional development committee and was a member of the group's library committee. He is an active member of the Waikiki Toastmasters Club and served one term as president, plus a term as area governor of the District 49 Toastmasters.

Gerald Lutzky was born in New York City, attended high school in Montebello, California, and received the BS degree from UCLA. He joined the Los Angeles office of H&S in 1961, transferred to the Orange County office when it was opened five years later. His interest in education is reflected in some eight years of service as a part-time instructor at East Los Angeles College, as well as participating as an instructor at H&S meetings of managers and seniors. Gerry has a strong background in real estate

accounting, has been a member of various state real estate and construction conference planning committees and has been a speaker at numerous real estate conferences. Away from the office he participates in professional, civic and charitable activities, and gives assistance to his wife Miriam in her career as a professional artist and teacher.

Albert D. Swanson, Jr., a new director, was born in New York City and attended high school in Tenafly, New Jersey. He holds the BS degree from Columbia University and took advanced credits at the Graduate School of Business of New York University. Prior to joining the New York MAS group of H&S in 1962, Al was associated with Curtiss Wright, Metropolitan Life Insurance Co. and Mobil Oil Co. He has served as an instructor in Executive Office training programs since becoming associated with our Firm. Married and the father of five children, Al likes to relax away from the office with golf and skiing on both water and snow.



Gary C. Fogle was born in Akron, raised in Pittsburgh and received the BSBA degree from Duquesne University. He joined the Pittsburgh office of H&S in 1957 and, after a few months, took a military leave of absence to serve three years with the U.S. Air Force. He rejoined the Pittsburgh office in 1960 and transferred to the Indianapolis office in 1971. Gary is a specialist in taxation, and has written and spoken on various tax subjects. He has been an instructor at H&S training seminars for first-year accountants, at initial courses for tax specialists and at H&S tax conferences. He is a member of the AICPA and the Indiana Association of CPAs, and he has served on the IACPA federal taxation committee, closed-circuit TV committee and tax legislative advisory committee. He is a member of the Indianapolis Estate Planning Council. Gary is involved in local church-related activities and is president of his neighborhood civic association, in Sunset Heights. For recreation he enjoys golf, squash, tennis and volleyball.



Bernard H. Berkman was born in Orlando and went to high school in St. Petersburg, Florida. He then entered the University of Florida, but left after his freshman year to serve a three-year tour with the U.S. Marine Corps. After completing his military service, Bernie resumed his studies at the University of Florida where he received the BSBA degree. He joined our Atlanta office in 1960 and transferred to the Executive Office in 1967. He was a member of the original PE&D group at Executive Office and participated in the planning

of the present program for training first-year accountants. Bernie now specializes in SEC practice. He is a member of the AICPA, Georgia Society of CPAs and New York State Society of CPAs. He belongs to the New York City chapter of the University of Florida Alumni Association. Away from the office, Bernie devotes much of his free time to Temple Sinai of Summit, New Jersey, where he is president of the Men's Club and a member of the Board of Trustees. He is also an avocational reader in American Indian history and culture.

John S. Pavlik was born in Bridgeport, Connecticut, and received the BBA degree in accounting cum laude from Fairfield University. After service with the U.S. Marine Corps, John joined the New Haven office of H&S in 1960. He has served as an instructor in the Firm's training programs for first-year accountants and seniors and is involved in a broad variety of professional, civic and community activities. He is a member of the Municipal Auditing Committee of the Connecticut Society of CPAs, is on the board of directors of the New Haven chapter of the National Association of

Accountants, was secretary of the chapter last year and is treasurer of the New Haven NAA chapter this year, and is a member of the American Accounting Association, Municipal Finance Officers Association and AICPA. He also is a member of the Fairfield University Alumni Association, chairman of the Accounts Division of the New Haven United Way Campaign, treasurer of the Orange (Connecticut) Conservation Trust, and a member of the Orange Volunteer Fireman's Association. Away from the office, John and his family enjoy gardening and landscaping, swimming, fishing and boating.



Stuart W. Richardson was born in Aurora, Illinois, and went to school in La Salle, Illinois. After receiving the BS degree from the University of Notre Dame, Stu joined the Chicago office of H&S in 1957. He belongs to the AICPA, Illinois Society of CPAs and Institute of Internal Auditing. Stu currently is a member of the ISCPA committee on international accounting and taxation and has served on its education committee. He has been a member of the Lisle, Illinois, Junior Chamber of Commerce and is a member of the Chicago Athletic Association and Chicago Executives Club. When away from the office, Stu involves himself in community and youth activities. He has been a member of the Lisle Board of Education, has been vice president and treasurer of his local community association and is active in Scouting.

Jerry W. Pinkerton was born in Graham, Texas and went to high school in Newcastle, Texas. He received the BBA degree from North Texas State University. Jerry joined the Dallas office of H&S in 1962. Since then he has concentrated on the auditing of life insurance companies, including adjustments to the basis of generally accepted accounting principles. He is a member of the AICPA and Texas Society of CPAs and is active in the Insurance Accounting and Statistical Association. Jerry is assisting in the organization of a church-operated day care center and is active in the financial activities of his church.

Robert J. Lipsiea was born and raised in East Grand Forks, Minnesota. After serving four years in the U.S. Air Force, he attended the University of North Dakota, graduating magna cum laude with the BS degree. During his undergraduate years he was recipient of an H&S Foundation scholarship award. Bob joined our Portland office in 1961. In 1968 he served as an instructor in the regional seminar held as part of the H&S training program. He is a member of the AICPA, Oregon CPA Society and Institute of Internal Auditors. He was recently elected to the Board of Trustees of the Portland Zoological Society and has served as co-chairman of various church-sponsored activities and events.

Robert T. Atwood was born and raised in Jacksonville, Florida and holds the BBA degree from the University of San Diego. He joined our Atlanta office in 1962. Bob has served as an instructor in H&S regional training seminars and at meetings for first-year accountants and has taught courses in accounting and taxation for the American Savings and Loan Institute. A regular speaker at national, regional and state conventions of the savings and loan industry, he also was co-author of an article in the technical publication of the National Society of Controllers and Financial Officers of Savings Institutions which was reprinted in *H&S Selected Papers*. He is a member of the AICPA, Georgia Society of CPAs, National Association of Accountants and North Georgia chapter of the National Society of Controllers and Financial Officers of Savings Institutions. Active in civic and religious activities, he has served on the finance committee of the Church of the Holy Spirit and has been a member of the Notre Dame Commission on Education for the Archdiocese of Atlanta. He is a member of the Atlanta Junior Chamber of Commerce and the Breakfast Exchange Club of Atlanta and has participated in the Exchange Club's sponsorship of the West End Girls Club and its Community Services Committee.



Lawrence L. Leonard, a native of Manila, the Philippine Islands, attended high school in Cincinnati before entering Rensselaer Polytechnic Institute and receiving his bachelor's degree in mechanical engineering. After three years in the U.S. Navy, Larry attended the Harvard Graduate School of Business Administration and received the MBA degree. An MAS specialist, he joined our Boston office in 1960, transferred the following year to Philadelphia. In 1964 Larry transferred to New York MAS, returned to Philadelphia MAS in 1965. In 1967 he transferred to San Francisco MAS, and five years later transferred to Los Angeles MAS. Larry's

article on inventory control won third place in the 1969 H&S Best Paper Awards competition. He has worked as a part-time college instructor in the MBA program of Golden Gate University in San Francisco, and is an active member of the Harvard Business School Club, serving as president of the Northern California chapter for a year and vice president of the HBS Association of Southern California for one year.



Ronald L. Perkins was born in Sunnyside, Washington, and went to high school in Lake Oswego, Oregon. He first attended Oregon State, then took his BS degree from the University of Oregon. Ron joined the San Francisco office of H&S in 1962, and later became a tax specialist. He has served as an instructor at new seniors meetings sponsored by our Firm. A member of the California Society of CPAs, Ron was on the tax committee of the San Francisco chapter of the state organization. He has served as treasurer of his church and a director of his local homeowners association. For relaxation, Ron enjoys fishing, camping and hiking.

Floyd A. Petersen was born and raised in Salt Lake City. After receiving the BS degree from the University of Utah, Floyd served with the U.S. Army. He joined our Los Angeles office in 1958 and transferred to the Salt Lake City office in 1961. He has been an instructor in Executive Office training seminars for first-year accountants and for principals. He has also served at the University of Utah as part-time associate professor, and for the past five years he has been a guest lecturer at the university. Floyd (known to his friends as "Pete") is a member of the AICPA, the Utah

Association of CPAs and the Insurance Accounting and Statistical Association. He was elected vice president of the UACPA this year and has served as chairman of various committees, including practice review and membership and attendance. He is chairman of the annual meeting committee for 1973. Away from the office, Floyd is active in a number of youth organizations and church groups and has served as scoutmaster and executive committee member in the Boy Scouts of America.

Gerald J. DeBrunner was born and raised in Cincinnati and received the BSBA degree magna cum laude from Xavier University. He joined our Cincinnati office in 1959. Jerry has participated in a number of Executive Office training programs, serving as an instructor at seminars for new principals, meetings for new seniors and training seminars for first-year accountants. He is active in the Ohio State Society of CPAs, and has been a member of the Accounting Personnel Committee and the Professional Development Committee of the state society and of its Cincinnati chapter. Jerry's professional affiliations include the Institute of Newspaper Controllers & Finance Officers, Hospital Financial Management Association, American Hospital Association and American Accounting Association. He is president of Northern Hills (Ohio) Toastmasters, treasurer and board member of the Cincinnati Speech and Hearing Center, and a member of the Minority Enterprise Committee of the Greater Cincinnati Chamber of Commerce.

Richard K. Dompke, a new director, was born in Chicago and went to high school in Evanston, Illinois. He holds the BS degree in industrial engineering from Northwestern University. After several years in industry, Dick joined our Firm's MAS group in Chicago in 1967. A registered professional industrial engineer, Dick is a member of the American Institute of Industrial Engineers. He has been active as a director and chairman of several committees of the Chicago chapter of the AIIE and has spoken at conferences of the AIIE and the Illinois Society of CPAs. Dick has conducted numerous training sessions and seminars for H&S. He relaxes by playing golf and by carrying out home improvement projects in suburban Lake Forest.



Rudolph C. Greipel was born in South Gate, California and attended high school in Glendale, California. After receiving his BS degree from

the University of California at Los Angeles, where he graduated with honors, Rudy joined our Los Angeles office in 1959. In 1969 he transferred

to our Colorado Springs office and, in 1970, moved to Executive Office, where he was assigned to the research department. He assisted with

the Executive Office Report Review Program in 1972 and is in charge of the program this year. Two of Rudy's writings appeared in the 1971 edition of *H&S Selected Papers*. His article "Review of APB Opinion No. 20—Accounting Changes," which originally appeared in *The CPA Journal*, took first place in the H&S Best Paper award program in 1972. He is a member of the AICPA, in which he serves on the Committee on Accounting Trends & Techniques, the New York State Society of CPAs and the National Association of Accountants. The Greipel family is active in Scouting, in which Rudy has recently been a Cub Scout leader. In his leisure time, he enjoys collecting and polishing minerals and camping with his family.

Richard I. Fremgen was born in Chicago and went to high school in suburban Arlington Heights. After receiving the BBA degree from the University of Notre Dame, he served a tour with the U.S. Navy. He joined the Chicago office of H&S in 1962 and presently is assigned to the Moline, Illinois practice of the Chicago office. Dick has served as an instructor in H&S training seminars for first-year accountants as well as at seniors meetings. He has also been a guest lecturer at the University of Notre Dame, Purdue University, St. Joseph's College and Augustana College. A member of the AICPA, Illinois Society of CPAs and National Association of Accountants, he presently is serving as program director of the Moline Chapter of the NAA after three years of service as an associate director of the group. Dick has been president of the Confraternity of Christian Doctrine and member of his church's Parish Council. He has devoted much of his time away from the office organizing and developing youth activities and guitar mass liturgy within the local church.



William E. Rowe was born and raised in Rochester, New York. After completing high school, he served three years with the U.S. Army. He holds the BA degree from St. John Fisher College and the MBA from the State University at Rutgers. Bill joined the New York practice office of H&S in 1962, transferred to the Rochester office a year later. In 1967 he came to Executive Office where he remained until 1971, when he returned to the New York office. Bill was co-author of an article titled "Auditape: A Tool for Auditor and Manager" which was published in *The Federal*

Accountant, various state society publications and in *H&S Selected Papers*. He has instructed H&S personnel and members of various governmental agencies in use of the Auditape system. Bill is a member of the AICPA, New York Society of CPAs, American Accounting Association and National Association of Accountants. He has been a member of the data processing committee of the New York State Society of CPAs. For relaxation, Bill enjoys playing tennis.

Daniel A. Bailey was born in Sayreville, New Jersey and attended Fordham University, from which he received the BS degree. While in college Dan interned in the New York office, then joined the staff in 1963. A paper he presented on "The Cost and Effect of Reinsurance" before the International Conference of the Insurance Accounting and Statistical Association was published in *Best's Review*. Last year Dan prepared a paper on "The Importance of Direction in Designing Bank Audit Tests" for presentation at the Northeastern Regional Convention of the Bank

Administration Institute in Cincinnati. He has served as an instructor at seminars for first-year staff members and at senior accountants meetings. Dan is on the Insurance Accounting and Auditing Committee of the New York State Society of CPAs and is a member of the AICPA and the American Accounting Association. Among his off-duty pursuits are golf and reading military history.



Eugene P. Bonstein, Jr. was born in Newton, New Jersey, attended high school in Bloomfield, New Jersey, and received the BS degree from Syracuse University. Gene joined the New York office of H&S in 1963. A member of the AICPA and New York State Society of CPAs, he also is an elder and chairman of the finance committee of the Lincroft Presbyterian Church near his residence in Holmdel, New Jersey. Gene serves as alumni treasurer of the Monmouth College chapter of Phi Kappa Psi, his college fraternity. An eight handicap player, he likes to relax in his free time on the golf course. Gene and his wife Elsa have three daughters, Karen, Cora and Kimberly.



Ronald D. Burgess, a native of Lincoln, Nebraska, attended high school in Pocatello, Idaho, then served a six-month tour with the U.S. Army. He received the BS degree from Idaho State University before joining our San Diego office in 1961. Ron has been active in the San Diego Chapter of the CPA Society and served as chairman, co-chairman and member of numerous chapter committees. He is immediate past president of the San Diego Chapter of the Planning Executives Institute. Married and the father of two boys, Ron is involved in several local community sports activities for youngsters, such as the Grossmont Pop Warner Football Association and Little League baseball.

Francis P. Carolan, born and raised in Philadelphia, graduated cum laude with the BS degree in economics from Villanova University. As a student he was a recipient of the Pennsylvania Institute of CPAs Scholastic Achievement Award. Frank joined the Firm's Philadelphia office in 1961. Two years later he received the PICPA Award for Honors in the November 1963 CPA examination. He has contributed tax articles to *The Journal of Accountancy* and the *Tax*

Adviser and has served as an instructor in both initial and advanced tax training courses of the Firm. Frank is a member of the Pennsylvania Chamber of Commerce Tax Advisory Committee and the PICPA Taxation Committee, and is active in the Villanova University Alumni Association.

John J. Kron was born and raised in Cincinnati. He received the BSBA degree from Xavier University, and joined the Cincinnati office of H&S in 1960. A tax specialist, John has served as an instructor in both initial and advanced tax courses of our Firm. He also has

been a lecturer at several AICPA professional development courses. He is a member of the AICPA and Ohio Society of CPAs. John served on the federal taxation committee of the OSCP and on various committees of the Cincinnati chapter. He is a member of the

minority business enterprise committee of the Cincinnati Chamber of Commerce and the Determined Young Men, a group devoted to counseling minority-owned businesses. He belongs to the Knights of Columbus and has been active in Junior Achievement.

David F. Bertrand was born and raised in Cleveland, and received the BBA degree from the University of Notre Dame. Dave joined our Cleveland office in 1962. He left a year later to serve two years with the U.S. Army. After his discharge, he rejoined our Cleveland office and remained there until 1968, when he transferred to Executive Office. A specialist in international taxation, Dave co-authored an article titled "Taxation of U.S. Executives Abroad" which was published in *The Tax Executive*. He has been an instructor in the Firm's initial tax course for the past four years. Active in professional groups, Dave is president of the International Tax Association, a director of the International Tax Institute, Inc., and a member of the editorial board of *DISCUSSION*, a publication of the International Executives Association. He is also a member of the U.S.A. branch of the International Fiscal Association and was recently named National Reporter for the group's 1974 Congress to be held in Mexico City. Dave's international tax work has taken him on several trips to Europe, the Middle East, South Pacific, Far East and Latin America.





John P. Tighe is a New Yorker who was born in Queens, attended high school in Brooklyn, and graduated from Manhattan College with the BBA degree. He joined the New York office of H&S in 1962. John is a member of the Employee Benefits Committee of the New York State Society of CPAs, and is a member of the Knights of Columbus and Scotch Plains-Fanwood Jaycees in the New Jersey suburbs. He is an active participant in sports and enjoys skiing, tennis, golf and sailing. John and his wife Joyce have two children, Karyn and Jimmy.

Charles A. Pancerzewski was born in Minot, North Dakota, went to high school in Enumclaw, Washington, and received the BA degree from the University of Washington. While a student he was a recipient of an H&S Foundation scholarship award and also won a four-year scholarship from the Great Northern Railway Co.

Charlie joined our Seattle office in 1961. A paper he wrote on "Accounting Control of Salvage and Subrogation" appeared in *Best's Review* and was also published in H&S Selected Papers. Active in both professional and community affairs, Charlie is on the Beta Alpha Psi Steering Committee of the University

of Washington, a director of the Pacific Northwest Chapter of the Insurance Accounting & Statistical Association and a member of the Accounting Principles Committee of the Washington Society of CPAs. He belongs to the Institute of Internal Auditors, where he has served on the board of governors and as chairman of

both the audit and attendance committees. A member of the Seattle Chamber of Commerce, Charlie also is a councilman for the suburban City of Mukilteo, a member of that city's library board and former member of the board of adjustment. He relaxes in his off-hours watching football, camping and duck hunting.



Donald B. Johnson was born and raised in Two Harbors, Minnesota. After graduating cum laude from the University of Minnesota with the BA degree, Don joined the Minneapolis office of H&S in 1960. Although the Minneapolis office has remained his home base, Don was on assignment to the Executive Office in 1967 to assist in our Auditape project and in 1972 and 1973 went abroad to Paris to assist in the coordination of the Honeywell Bull audit. He is a member of the AICPA and Minnesota Society of CPAs. He has been chairman of the MSCPA audit committee and a member of its committees on insurance, accounting procedures and publications. For recreation Don enjoys traveling and gardening.

Victor L. Marchese was born and raised in Springfield, Massachusetts and received the BS degree from American International College. Vic was associated with the accounting firm of Pentland, Purvis, Keller & Company in Miami/ Ft. Lauderdale when that company was merged with H&S in 1961. In 1966 he transferred to the Executive Office research department. He returned to our Miami office in 1968, and in June of this year transferred to the Palm Beach office. Vic is a member of the AICPA, New York Society of CPAs and Florida Institute of CPAs. He is on the FICPA committee on environmental accounting and has been on several committees of the Dade County chapter of the state association. He is a member of the Greater Miami Chamber of Commerce and is co-chairman of the South Florida Alumni Association of American International College. Vic likes to unwind with golf and fishing.





Robert D. Boyd was born in Lewistown, Montana. After service with the U.S. Marine Corps, Bob continued his studies at Montana State University, from which he received the BS degree. He joined our Seattle office in 1962. Bob is a member of the AICPA, Washington Society of CPAs and National Association of Accountants. He was recently elected vice president and honored as one of three members of the Seattle-Tacoma Chapter of the NAA who have made outstanding contributions to the chapter. He has also served as employment director and program director for the NAA, and has been a member of several committees of the state society. He is a member of the Ambassadors Club of the Seattle Chamber of Commerce, served as treasurer and vice president of Totem Toastmasters and has been associated with Junior Achievement of Seattle.

William J. Jeffares was born and raised in Birmingham, Alabama, and received the BS degree from the University of Alabama. Bill joined the Firm's Birmingham office in 1957 and remained there until 1970, when he transferred to the Rio de Janeiro office of Deloitte, Haskins & Sells, international affiliate of H&S. Bill returned to the United States this year and is now with our new Nashville practice office. He has served as an instructor in Executive Office training programs. Bill is a member of the AICPA, Alabama Society of CPAs and National Association of Accountants. He has been a member of the Birmingham Junior Chamber of Commerce and the Downtown Club. Away from the office, Bill enjoys playing golf and softball.

Barry P. Sebralla was born and raised in Memphis. He holds the BA degree from the University of Virginia and the MS degree from the University of Tennessee. After four years with the U.S. Coast Guard, Barry joined our Charlotte office in 1961. He has been an instructor in Executive Office training programs and is a part-time instructor at the University of North Carolina at Charlotte. Barry is a member of the AICPA and North Carolina Association of CPAs. He also is a director of the United Arts Council of Charlotte. In his leisure time away from the office, Barry enjoys camping, hunting and tennis.



John E. Kuhn, born and raised in Washington, D.C., holds the BSC degree from the University of Notre Dame. John joined the Baltimore office of H&S in 1957. He has participated as an instructor in our Firm's training seminars for first-year accountants, has participated in H&S working paper review projects, and has appeared as a guest lecturer in MBA seminars held by Morgan State College. John has been a speaker before numerous professional and educational groups. He is on the board of directors of the Maryland Association of CPAs, and is a past chairman of its Committee

on Student Relations. He has also served on the Professional Development, Long Range Planning and Legislation Committees of the Maryland Association of CPAs. An avid golfer, John is a member of the board of directors and the executive committee of the Towson Golf and Country Club, near Baltimore, and serves as the club's treasurer and chairman of its finance committee.

Thomas Y. Hartley was born and raised in Akron. He holds the BSC degree from Ohio University, where he was captain of the swimming team and was a five-time Mid-American Conference Swimming Champion. After service with the U.S. Air Force, Tom joined the Columbus accounting firm of D. Wayne Ashby in 1959, and joined H&S when the Ashby firm merged with our Firm in 1961. Tom has given numerous talks to savings and loan industry groups, and has served as an instructor at training seminars for first-year accountants and at meetings for senior accountants. He is a

member of the AICPA, Ohio Society of CPAs, AAA, Savings and Loan Controllers, and Insurance Accounting and Statistical Association. In Columbus, Tom has been treasurer of the YMCA Men's Club, a board member of the YMCA Boy's Branch and program chairman for the Estate Planning Council and is currently a board member of the City Club of Columbus. For recreation, Tom enjoys piloting private aircraft, golf, tennis and boating.

Cary Findlay was born in Columbus, Georgia, attended high school in Coral Gables, Florida, and received the BBA degree from the University of Miami in 1962. He then joined the Miami office of H&S. His articles published in professional and engineering journals include "Audit of Sales and Purchases Under the Uniform Commercial Code," and "Auditing Computer Records." He has also spoken before such groups as the Dade County Chapter of the American Institute of Industrial Engineering, the University of Miami, Florida Atlantic University and the Florida Institute of CPAs. In 1971 he was honored by the Greater Miami Chamber of Commerce for his leadership in an anti-pollution campaign, and he is now vice-chairman of the Economic Development Action Committee of the Greater Miami Chamber. Away from the office, Cary is active in the Coral Gables-South Miami Khoury Baseball League and recently organized the Dade County CPA Softball League. He also is co-chairman of a church-sponsored prisoner assistance and rehabilitation program.



John D. McClellan was born and raised in Monticello, Florida. After four years of service with the U.S. Air Force, he entered Florida State University, graduating with the BS degree. A public utilities specialist, John was employed for twelve years by the Florida Public Service Commission. He left the position of Director of the Commission's accounting department to join H&S as a manager in the Executive Office in 1969, serving three years in New York City. He has been on assignment in Washington, D.C. for the past year. A paper he wrote for *Public*

Utilities Fortnightly on weather normalization adjustments won second place in the H&S Best Paper Awards competition in 1970. John was an instructor for three years in our Firm's public utility seminars and presently is a member of the AICPA committee on relations with the Federal Power Commission. John and his wife Dorothy have seven children, ranging in age from fifteen down to one.

new managers

Left, front to rear:
Frank T. Van Morrelgem
Rochester

Van A. Forsyth
Los Angeles

James J. McAuliffe, Jr.
Miami

Eric R. Roberts
San Francisco

Sidney L. Monroe, Jr.
Kansas City

Phillip E. Callif
Cincinnati

Center, front:
Gerald D. Colosimo
Executive Office

Right, front to rear:
Joseph W. Kelly
Boston

Michael D. Frankfurter
Seattle

Richard D. Aldred
Palm Beach

Gerald Perloff
Philadelphia

James M. Featherson
New York

W. Fletcher Wright
Greensboro







Rear, left to right:
Sung-II Park
Garden City

John J. McDonald
Philadelphia

John A. Testone
Syracuse

David C. Almond
New York

Leon F. Mayshak
Miami

Roger C. Allen
Los Angeles

James R. Richards
Dallas

Richard J. Fineberg
San Francisco

Gale F. Trapp
Los Angeles

Center, left to right:
Russell L. Allen
Houston

David P. Lauer
Columbus

Thomas B. Hogan, Jr.
Rochester

Front, left to right:
Robert C. Steiner
Minneapolis

Larry L. Benson
Executive Office

Paul E. Winters, Jr.
Portland





Rear, left to right:
Charles E. Kunz
Los Angeles

Gary T. Nishikawa
Honolulu

Ralph A. Wagner
Dayton

Lloyd V. Abert
Saint Louis

John D. Gallary
Hartford

Eugene E. Blakeslee
San Francisco

Center, left to right:
Justin A. Zalecki
Chicago

Edward F. Holm
Denver

Walter C. Klink
New York

Stephen K. Leff
Philadelphia

Richard A. Pillow
Ventura County

Seated, left to right:
Francis X. Fee, Jr.
Executive Office

James E. Copeland, Jr.
Atlanta

Rear, left to right:	Robert M. Bruton Detroit	Dallas W. Doyle Phoenix	Michael L. Wood Charlotte	Penrhyn Wilson San Diego	Lewis G. Pace White Plains
Center, left to right:	James H. Lance Birmingham	H. Thomas Boyle Los Angeles	Francis M. Ricci Denver	Lewis S. Matzkin New Haven	William W. McLeod Executive Office
Front, left to right:	Peter Thorner New York	David D. Sidaway Detroit	Jerry C. Hess Saint Louis		





Standing, left to right: **James L. Patterson** Houston **William H. Battey** Philadelphia **J. Raymond Wright** Birmingham **David M. Levin** South Jersey **Terry W. Rickey** Boston

Seated rear, left to right: **Kenneth W. Bitticks** Los Angeles **Harold J. Meyer** San Jose

Seated center, left to right: **Steve G. Cohen** New York **James F. Temple** Honolulu **Nancy T. Mast** Chicago

Seated front, left to right: **James W. Whitmer** Los Angeles **Timothy F. Finley** Dayton **Vernon B. Brannon II** Executive Office



Rear, left to right: **Donald D. Holliday**
Charlotte

Richard J. Ruggieri
Wilmington

F. Paul Kiniry
Syracuse

Nolan J. Moore
Cincinnati

Front, left to right: **Larry E. Pippett**
Denver

George J. De Haas
Paris

Roy A. Neuger
New York



Michael R. Friedrichs
Chicago

Joseph C. Scherpf
Louisville

Donald R. Rudkin
Los Angeles

Douglas E. Sobolik
San Francisco

William A. Levant, Jr.
New York

Douglas E. Scudamore
Executive Office



Rear, left to right: **James A. Shoup**
Executive Office

T. LaVerne Lincoln
Pittsburgh

Paul B. Prager
Los Angeles

Richard E. Johnson
Denver

Front, left to right: **William G. Parrett**
New York

Donald C. O'Shea
Newark

R. Wayne Dick
Charlotte



Jerry H. Blurton
Dallas

Stephen A. Faunce
Chicago

James C. Dailey
Tulsa

Michael J. Grattan
Rochester

James M. Tidwell
Los Angeles

James R. Schmitt
Orange County

Rear, left to right:
Robert F. Kevane
San Diego

Cameron P. Welles
Chicago

D. Alan Smith
Executive Office

Robert R. Greer
Birmingham

Raymond C. Domis
Pittsburgh

Center, left to right:
Charles S. Ream
Los Angeles

Staton E. Boyette, Jr.
Charlotte

Garet V. Seibt
Mobile

J. Oliver McGonigle
Newark

Joseph B. Schmidt, Jr.
New York

Seated, left to right:
Kenneth R. Wiseman
Dayton

Maryanne W. Rex
Los Angeles

Ronald O'Reilly
Boston





Rear, left to right:
Ronald E. Piper
Denver

David H. Sarbey
Miami

Daniel G. Lawrence
Chicago

Richard P. Meyerowich
New York

Donald G. Makela
Los Angeles

Center, left to right:
Melvin S. Toren
Philadelphia

T. Perry Youngblood
Dallas

S. Felton Mitchell, Jr.
Mobile

Kenneth S. Smith
San Francisco

Merrilee A. Zielinski
Milwaukee

Dale F. Hoffman
Wilkes-Barre

Nathan G. Chernoff
Baltimore

Front, left to right:
Thomas P. Cox
Portland

Douglas L. Polson
Executive Office







Standing, left to right:

Steven J. Golub

New York

Wallace D. Phillips

Omaha

Joseph M. Deehan

Executive Office

R. Gerald McCarley

Atlanta

Richard J. Kaufman

Miami

Richard A. Damsel

Cleveland

Seated, left to right:

Howard C. Wadsworth

Dallas

Terry J. Mortimer

Tampa

Barbara A. Harvey

Los Angeles

John M. Froehlich

Pittsburgh

W. Lee Rossman

Denver

John F. Yaglenski, Jr.

Philadelphia

ABSENT FROM PICTURES:

Nicholas J. Cuccaro

Brussels

Don H. Curtis

Geneva

Kenneth F. Furata

Los Angeles

David E. Perotti

San Francisco

Andrew L. Wallace

Rio de Janeiro